



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DALE DARLING of _____
(Person responsible for accounts)

(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (Signature of person responsible for accounts)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> 03/10/2000 (Date)
--	--

CITY CLERK/TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY**Utility Address:** 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**When was utility organized?** 12/31/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING**Title:** CITY CLERK-TREASURER**Office Address:**300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**Telephone:** (608) 254 - 2012 EXT 403**Fax Number:** (608) 254 - 7329**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES BLOCK**Title:****Office Address:** JOHNSON BLOCK & CO., INC.6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@chorus.net

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON BLOCK & CO., INC.**Title:****Office Address:** JOHNSON BLOCK & CO., INC.
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@chorus.net**Date of most recent audit report:** 3/2/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN**Title:** DIRECTOR OF PUBLIC WORKS/CITY ENGINEER**Office Address:**
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**Telephone:** (608) 253 - 2542 EXT 407**Fax Number:** (608) 254 - 7329**E-mail Address:**

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:BILL BROWN, ALDERMAN
CRAIG CASEY, MAYOR
WALTER WIMANN, ALDERMAN
ED WOJNICZ, ALDERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	474,389	475,087	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	244,288	224,320	2
Depreciation Expense (403)	66,530	63,930	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	88,471	87,630	5
Total Operating Expenses	399,289	375,880	
Net Operating Income	75,100	99,207	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	75,100	99,207	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,189	264	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,213	12,117	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	7,402	12,381	
Total Income	82,502	111,588	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	82,502	111,588	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	38,274	50,804	14
Amortization of Debt Discount and Expense (428)	1,082	1,185	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	(7,875)	11,250	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	31,481	63,239	
Net Income	51,021	48,349	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	577,946	574,217	20
Balance Transferred from Income (433)	51,021	48,349	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	33,122	44,620	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	595,845	577,946	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK DEPOSITS	6,213	5
Total (Acct. 419):	6,213	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	33,122	11
Total (Acct. 436)--Debit:	33,122	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,580				1,580	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	391				391	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	391	0	0	0	391	
Net income (or loss)	1,189	0	0	0	1,189	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	474,389	0	0	0	474,389	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	474,389	0	0	0	474,389	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	115,225		115,225	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,776		2,776	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	279		279	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	118,280	0	118,280	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,663,017	3,575,977	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	906,868	858,468	2
Net Utility Plant	2,756,149	2,717,509	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,548	34,536	6
Special Funds (125)	92,428	92,428	7
Total Other Property and Investments	105,976	126,964	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	58,106	61,014	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,529	32,126	11
Other Accounts Receivable (143)	137	50	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	66,685	50,186	14
Materials and Supplies (150)	17,700	18,289	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	174,157	161,665	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,810	4,892	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,810	4,892	
Total Assets and Other Debits	3,040,092	3,011,030	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	111,718	111,718	21
Appropriated Earned Surplus (215)	222,033	188,911	22
Unappropriated Earned Surplus (216)	595,845	577,946	23
Total Proprietary Capital	929,596	878,575	
LONG-TERM DEBT			
Bonds (221)	465,000	510,000	24
Advances from Municipality (223)	202,500	225,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	667,500	735,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	20,364	1,770	28
Payables to Municipality (233)	139,112	155,890	29
Customer Deposits (235)			30
Taxes Accrued (236)	261,522	216,289	31
Interest Accrued (237)	9,346	19,235	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	430,344	393,184	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,012,652	1,004,271	41
Total Liabilities and Other Credits	3,040,092	3,011,030	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,663,017	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,663,017	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	906,868	0	0	0	10
Total Accumulated Provision	906,868	0	0	0	
Net Utility Plant	2,756,149	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	858,468				858,468	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	66,530				66,530	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,250				4,250	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	70,780	0	0	0	70,780	13
Debits during year						14
Book cost of plant retired	22,100				22,100	15
Cost of removal	280				280	16
Other debits (specify):						17
					0	18
Total debits	22,380	0	0	0	22,380	19
Balance End of Year	906,868	0	0	0	906,868	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	17,700	18,289	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	17,700	18,289	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Mortgage Revenue Bond - 1986	1,082	428	3,810	1
Total			3,810	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	111,718	1
Changes during year (explain):		2
Balance end of year	111,718	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	04/01/1986	04/01/2006	8.10%	465,000	1
Total Bonds (Account 221):				465,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Electric Utility	01/01/1997	12/01/2008	0.50%	202,500	1
Total for Account 223				202,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	216,289	1
Accruals:		
Charged water department expense	88,471	2
Charged electric department expense		3
Charged sewer department expense	1,900	4
Other (explain):		
NONE		5
Total Accruals and other credits	90,371	
Taxes paid during year:		
County, state and local taxes	35,528	6
Social Security taxes	9,049	7
PSC Remainder Assessment	561	8
Other (explain):		
NONE		9
Total payments and other debits	45,138	
Balance end of year	261,522	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Bonds	10,235	38,274	39,163	9,346	1
Subtotal	10,235	38,274	39,163	9,346	
Advances from Municipality (223)					
Electric Utility - 1997	9,000	(7,875)	1,125	0	2
Subtotal	9,000	(7,875)	1,125	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Note - 1991	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	19,235	30,399	40,288	9,346	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,004,271	0	0	0	0	1,004,271	1
Add credits during year:							
For Services	8,381					8,381	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,012,652	0	0	0	0	1,012,652	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	13,548	2
Total (Acct. 124):	13,548	
Special Funds (125):		
BOND RESERVE	92,428	3
Total (Acct. 125):	92,428	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,529	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	31,529	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	137	10
Other (specify):		
NONE		11
Total (Acct. 143):	137	
Receivables from Municipality (145):		
GENERAL FUND-TAX ROLL	15,539	12
SEWER UTILITY-METER COSTS	37,030	13
ELECTRIC UTILITY-REIMBURSEMENT	14,116	14
Total (Acct. 145):	66,685	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
GENERAL FUND-CONSTRUCTION ADVANCE	139,112	18
Total (Acct. 233):	139,112	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,619,497	0	0	0	3,619,497	1
Materials and Supplies	17,994	0	0	0	17,994	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	882,668	0	0	0	882,668	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,008,461	0	0	0	1,008,461	6
Other (specify):					0	7
Average Net Rate Base	1,746,362	0	0	0	1,746,362	
Net Operating Income	75,100	0	0	0	75,100	8
Net Operating Income as a percent of						
Average Net Rate Base	4.30%	N/A	N/A	N/A	4.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	111,718	1
Appropriated Earned Surplus	205,472	2
Unappropriated Earned Surplus	586,895	3
Other (Specify):		4
Total Average Proprietary Capital	904,085	
Net Income		
Net Income	51,021	5
Percent Return on Proprietary Capital	5.64%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Interest was accrued in 1998 based on a 5% interest rate. City's intention was to charge a flat amount of \$1,125 per year. Negative amount reflects write off of 1998 accrual.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Wisconsin Dells as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Madison, Wisconsin

March 6, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2000

Mr. Dale D. Darling, City Clerk Treasurer
Wisconsin Dells Municipal Water Utility
300 La Crosse Street
Wisconsin Dells, WI 53965-1568

1999 Analytical Review DWCCA-6620-ELE

Dear Mr. Darling:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mayor Craig Casey

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	461,604	1
Total Sales of Water	461,604	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	3,605	3
Rents from Water Property (472)	4,650	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,530	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,785	
Total Operating Revenues	474,389	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,636	8
Pumping Expenses (620-625)	35,233	9
Water Treatment Expenses (630-635)	30,694	10
Transmission and Distribution Expenses (640-655)	69,126	11
Customer Accounts Expenses (901-904)	25,847	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	72,752	14
Total Operation and Maintenance Expenses	244,288	
Other Operating Expenses		
Depreciation Expense (403)	66,530	15
Amortization Expense (404-407)		16
Taxes (408)	88,471	17
Total Other Operating Expenses	155,001	
Total Operating Expenses	399,289	
NET OPERATING INCOME	75,100	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	917	47,903	109,350	4
Commercial	416	134,241	202,326	5
Industrial				6
Total Metered Sales to General Customers (461)	1,333	182,144	311,676	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,355		141,877	8
Other Sales to Public Authorities (464)	22	4,449	8,051	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,710	186,593	461,604	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	141,877	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	141,877	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	3,605	7
Total Miscellaneous Service Revenues (471)	3,605	
Rents from Water Property (472):		
RENT OF TOWER	4,650	8
Total Rents from Water Property (472)	4,650	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,530	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,530	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	10,636	4
Total Source of Supply Expenses	10,636	
PUMPING EXPENSES		
Operation Labor (620)	5,181	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,079	7
Operation Supplies and Expenses (623)	4,759	8
Maintenance of Pumping Plant (625)	9,214	9
Total Pumping Expenses	35,233	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,566	10
Chemicals (631)	26,128	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	30,694	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,106	14
Operation Supplies and Expenses (641)	4,667	15
Maintenance of Distribution Reservoirs and Standpipes (650)	733	16
Maintenance of Mains (651)	24,546	17
Maintenance of Services (652)	14,714	18
Maintenance of Meters (653)	8,874	19
Maintenance of Hydrants (654)	7,486	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	69,126	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,758	22
Accounting and Collecting Labor (902)	22,408	23
Supplies and Expenses (903)	681	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,847	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,057	27
Office Supplies and Expenses (921)	9,065	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,380	30
Property Insurance (924)	3,043	31
Injuries and Damages (925)	3,428	32
Employee Pensions and Benefits (926)	34,337	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	185	35
Transportation Expenses (933)	3,829	36
Maintenance of General Plant (935)	428	37
Total Administrative and General Expenses	72,752	
Total Operation and Maintenance Expenses	244,288	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		80,761	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,900	2
Net property tax equivalent		78,861	
Social Security		9,049	3
PSC Remainder Assessment		561	4
Other (specify): NONE			5
Total tax expense		88,471	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia	Sauk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000	0.200000			3
County tax rate	mills		3.810000	4.200000			4
Local tax rate	mills		8.300000	8.380000			5
School tax rate	mills		9.460000	9.560000			6
Voc. school tax rate	mills		1.490000	1.500000			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		23.260000	23.840000			10
Less: state credit	mills		1.800000	1.890000			11
Net tax rate	mills		21.460000	21.950000			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.300000	8.380000			14
Combined School Tax Rate	mills		10.950000	11.060000			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.250000	19.440000			17
Total Tax Rate	mills		23.260000	23.840000			18
Ratio of Local and School Tax to Total	dec.		0.827601	0.815436			19
Total tax net of state credit	mills		21.460000	21.950000			20
Net Local and School Tax Rate	mills		17.760318	17.898826			21
Utility Plant, Jan. 1	\$	3,575,976	2,395,904	1,180,072			22
Materials & Supplies	\$	18,289	18,289	0			23
Subtotal	\$	3,594,265	2,414,193	1,180,072			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	3,594,265	2,414,193	1,180,072			26
Assessment Ratio	dec.		0.993210	0.983360			27
Assessed Value	\$	3,558,236	2,397,801	1,160,436			28
Net Local & School Rate	mills		17.760318	17.898826			29
Tax Equiv. Computed for Current Year	\$	63,356	42,586	20,770			30
Tax Equivalent per 1994 PSC Report	\$	80,761					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	80,761					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,783		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	170,084		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	171,867	0	
PUMPING PLANT			
Land and Land Rights (320)	26,030		12
Structures and Improvements (321)	285,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	136,798	3,843	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,835		20
Total Pumping Plant	462,495	3,843	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,518		23
Total Water Treatment Plant	25,518	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,783	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			170,084	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	171,867	
PUMPING PLANT				
Land and Land Rights (320)			26,030	12
Structures and Improvements (321)			285,832	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,000		139,641	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,835	20
Total Pumping Plant	1,000	0	465,338	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,518	23
Total Water Treatment Plant	0	0	25,518	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	534,867		26
Transmission and Distribution Mains (343)	1,766,741	68,840	27
Fire Mains (344)	0		28
Services (345)	229,441	17,824	29
Meters (346)	166,831	8,211	30
Hydrants (348)	141,916	5,380	31
Other Transmission and Distribution Plant (349)	1,181		32
Total Transmission and Distribution Plant	2,843,177	100,255	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,885		35
Computer Equipment (391.1)	790	5,042	36
Transportation Equipment (392)	44,228		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,641		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,376		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	72,920	5,042	
Total utility plant in service directly assignable	3,575,977	109,140	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,575,977	109,140	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			534,867	26
Transmission and Distribution Mains (343)	15,000		1,820,581	27
Fire Mains (344)			0	28
Services (345)			247,265	29
Meters (346)	3,500		171,542	30
Hydrants (348)	2,600		144,696	31
Other Transmission and Distribution Plant (349)			1,181	32
Total Transmission and Distribution Plant	21,100	0	2,922,332	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			14,885	35
Computer Equipment (391.1)			5,832	36
Transportation Equipment (392)			44,228	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,641	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			1,376	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	77,962	
Total utility plant in service directly assignable	22,100	0	3,663,017	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	22,100	0	3,663,017	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,563	11,563	1
February			11,383	11,383	2
March			12,060	12,060	3
April			13,877	13,877	4
May			19,941	19,941	5
June			25,090	25,090	6
July			32,223	32,223	7
August			31,075	31,075	8
September			19,897	19,897	9
October			13,684	13,684	10
November			10,435	10,435	11
December			10,365	10,365	12
Total for year	0	0	211,593	211,593	
Less: Measured or estimated water used in main flushing and water treatment during year				900	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				210,693	16
Less: Water sold				186,593	17
Losses and unaccounted for				24,100	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,328	21
Date of maximum: 8/2/1999					22
Cause of maximum:					23
Influx of population due to tourism					
Minimum gallons pumped by all methods in any one day during reporting year				168	24
Date of minimum: 11/16/1999					25
Total KWH used for pumping for the year				310,982	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ILLINOIS AVE	1	395	12	676,800	Yes	1
ILLINOIS AVE	2	390	10	619,200	No	2
WASHINGTON AVE & RACE ST	3	454	15	835,200	Yes	3
HWY H (SAUK COUNTY)	4	200	15	864,000	Yes	4
UNITY AVE (SAUK COUNTY)	5	410	17	1,728,000	Yes	5
MICHIGAN AVE & HWY 13	6	400	18	676,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	COLUMBIA COUNTY	COLUMBIA COUNTY	COLUMBIA COUNTY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1910	1910	1953	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	460	450	780	8
Pump Motor or Standby Engine Mfr	GE	G.E.	U.S.	10
Year Installed	1910	1910	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	SAUK COUNTY	SAUK COUNTY	COLUMBIA COUNTY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1972	1987	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	950	500	21
Pump Motor or Standby Engine Mfr	G.E.	L.R. WESTERN	NEWMAN	23
Year Installed	1972	1987	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	80	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK #2	TANK #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1922	1930	1972	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	188	188	89	10
Total capacity in gallons	80,000	200,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	184		10
			11
Total capacity in gallons	300,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	288	0	288	200	200	1
M	D	3.000	0	0			0	2
M	D	4.000	8,720	0	390	0	8,330	3
M	D	6.000	60,944	95	201	0	60,838	4
M	D	8.000	40,866	1,080	0	0	41,946	5
P	D	8.000	640	0	0	0	640	6
M	D	10.000	18,163	0	0	0	18,163	7
M	D	12.000	13,096	0	0	0	13,096	8
Total Within Municipality			142,717	1,175	879	200	143,213	
Total Utility			142,717	1,175	879	200	143,213	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	602	0	0	0	602		1
M	1.000	200	16	0	0	216		2
M	1.500	11	2	0	0	13		3
M	2.000	373	0	0	0	373		4
M	3.000	1	0	0	0	1		5
M	4.000	18	1	0	0	19		6
M	6.000	6	0	0	0	6		7
M	8.000	1	0	0	0	1		8
Total Utility		1,212	19	0	0	1,231	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,148	74	42	5	1,185	220	1
0.750	5	1	0	(2)	4	2	2
1.000	118	3	1	(4)	116	45	3
1.250	6	0	0	0	6	0	4
1.500	31	1	0	0	32	4	5
2.000	49	1	0	1	51	3	6
3.000	16	0	0	0	16	1	7
4.000	8	0	0	0	8	1	8
6.000	4	0	0	0	4	3	9
8.000	2	0	0	0	2	1	10
Total:	1,387	80	43	0	1,424	280	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	905	240	0	3	0	37	1,185	1
0.750	0	3	0	0	0	1	4	2
1.000	24	82	0	6	0	4	116	3
1.250	0	6	0	0	0	0	6	4
1.500	1	30	0	1	0	0	32	5
2.000	0	46	0	4	0	1	51	6
3.000	0	15	0	1	0	0	16	7
4.000	0	7	0	1	0	0	8	8
6.000	0	0	0	4	0	0	4	9
8.000	0	0	0	2	0	0	2	10
Total:	930	429	0	22	0	43	1,424	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	226	5	4		227	2
Total Fire Hydrants	226	5	4	0	227	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	227
Number of distribution system valves end of year:	300
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 652 - increase due to maintenance in connection with main replacements.

Water Mains (Page W-15)

Utility found additional 2" while replacing mains. Total remaining 2" is not accurately known.

Water Services (Page W-16)

Developers paid for cost of new 1" services. Customers were billed for actual costs of larger services added.
